

Utah State Tax Commission  
**Renter Refund Application**  
 (Circuit Breaker Application)

**2009**  
**TC-40CB**  
 Rev. 3/09

For more information or for a listing of other agencies to contact, see the bottom of the reverse side of this form.

Get forms online - [tax.utah.gov](http://tax.utah.gov)

**Renters and Mobile Homeowners applying for lot rental refund**, file this application with the Utah State Tax Commission by December 31, 2009.

**Homeowners and Mobile Homeowners applying for property tax credit**, must file TC-40CY with the county where the property is located.

**Applicant's Name** If more than one person lives in a household, only one person can file an application.

Applicant's Last Name	Applicant's First Name	Middle Initial	Birth Date	Social Security Number
Spouse's Last Name (if spouse is living)	Spouse's First Name	Middle Initial	Birth Date	Social Security Number
Address	City	County	State	ZIP Code
				Daytime Telephone Number

**Do You Qualify For A Refund?**

**APPLICANT must answer questions 1 through 5.**

1. Were you age 65 or older on or before **December 31, 2008**, **OR** are you a widow or widower? ☐ Yes ☐ No  
 Enter spouse's date of death: \_\_\_\_\_. Attach a copy of your deceased spouse's death certificate if this is the first year you are claiming a refund as a widow or widower.  
 (Go on to question 2) (STOP, you do NOT qualify)

Total members in household as of Jan. 1, 2008 \_\_\_\_\_

2. **2008 Household Income** (from all household members living in the household as of January 1, 2008, not just applicant).

A. Wages/salaries/tips/other compen.	A	
B. Total interest, dividends (taxable/untaxable)	B	
C. Pensions, annuities (incl. IRAs)	C	
D. Soc. Sec., Railroad retirement (taxable/untaxable)	D	
E. Capital gains, loss carry forwards	E	
F. Government assistance	F	
G. Unemployment, worker's comp.	G	
H. Business, rental, farm income	H	
I. Other income (alimony, etc.)	I	

J. Total 2008 household income from all sources (add lines A through I) \_\_\_\_\_ J \_\_\_\_\_  
 Are you eligible to claim a dependent as a personal exemption on your 2008 federal income tax return?  
☐ **No** (enter total 2008 household income from line J to line K)  
☐ **Yes** (subtract \$1,000 from line J and enter result on line K)

K. Adjusted 2008 household income \_\_\_\_\_ K \_\_\_\_\_

Is the amount in line K above **less than or equal to \$28,732**? Household Income is income received during 2008 by all members of a household (not just the applicant) living in the same dwelling, sharing furnishings, facilities, accommodations and expenses as of Jan. 1, 2008. ☐ Yes ☐ No  
 (Go on to question 3) (STOP, you do NOT qualify)

3. Did you furnish your own financial support for 2008? If you are claimed as a dependent on someone's tax return, you did not furnish your own financial support and do not qualify. ☐ Yes ☐ No  
 (Go on to question 4) (STOP, you do NOT qualify)

4. Did you live in Utah for the entire year of 2008? You must have lived in Utah for the entire calendar year to be eligible. ☐ Yes ☐ No  
 (Go on to question 5) (STOP, you do NOT qualify)

5. Are you a **mobile homeowner applying for a lot rental refund**? ☐ Yes ☐ No

## Section One - Rent Information

Complete this section for each place you rented **during 2008**. If you received rental assistance, you can only claim the portion of rent you paid.

Address of apartment or mobile/home lot (include apartment or lot number)	Name and telephone number of landlord or manager	Date rented in 2008 from - to	Total months	Monthly rent you paid	Total rent you paid
		Utilities included in rent?	None <input type="checkbox"/>	Gas <input type="checkbox"/>	Electric <input type="checkbox"/>
		Utilities included in rent?	None <input type="checkbox"/>	Gas <input type="checkbox"/>	Electric <input type="checkbox"/>
		Utilities included in rent?	None <input type="checkbox"/>	Gas <input type="checkbox"/>	Electric <input type="checkbox"/>
		Utilities included in rent?	None <input type="checkbox"/>	Gas <input type="checkbox"/>	Electric <input type="checkbox"/>

**Total rent you paid in 2008** (This amount should not include the cost of utilities)

## Section Two - Certification and Signature Certify, sign and date.

Under penalties of perjury, I declare to the best of my knowledge and understanding, this information is true, correct and complete.

Signature of applicant X	Date	Signature of spouse X	Date
Preparer's name and address or organization (if not applicant)			Preparer's telephone number

**Return this application to Taxpayer Services Division, Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0800**

Renter Refund Schedule			
2008 Household Income Limits		Renter Refund % of rent	Maximum Renter Refund
Lower	Upper		
\$0	\$9,768	9.5%	\$851
\$9,769	\$13,026	8.5%	\$742
\$13,027	\$16,281	7.0%	\$637
\$16,282	\$19,537	5.5%	\$477
\$19,538	\$22,795	4.0%	\$371
\$22,796	\$25,858	3.0%	\$212
\$25,859	\$28,732	2.5%	\$105

### For More Information Contact:

Golden Years Center (Bountiful) 801-295-3479  
Salt Lake County Division of Aging 801-468-2480  
Heritage Center (Clearfield) 801-773-7065  
Davis County Aging Services 801-451-3377  
Autumn Glows Center (Kaysville) 801-451-3329  
Utah State Tax Commission 297-2200 or outside Salt Lake area, 1-800-662-4335 or on the web at tax.utah.gov